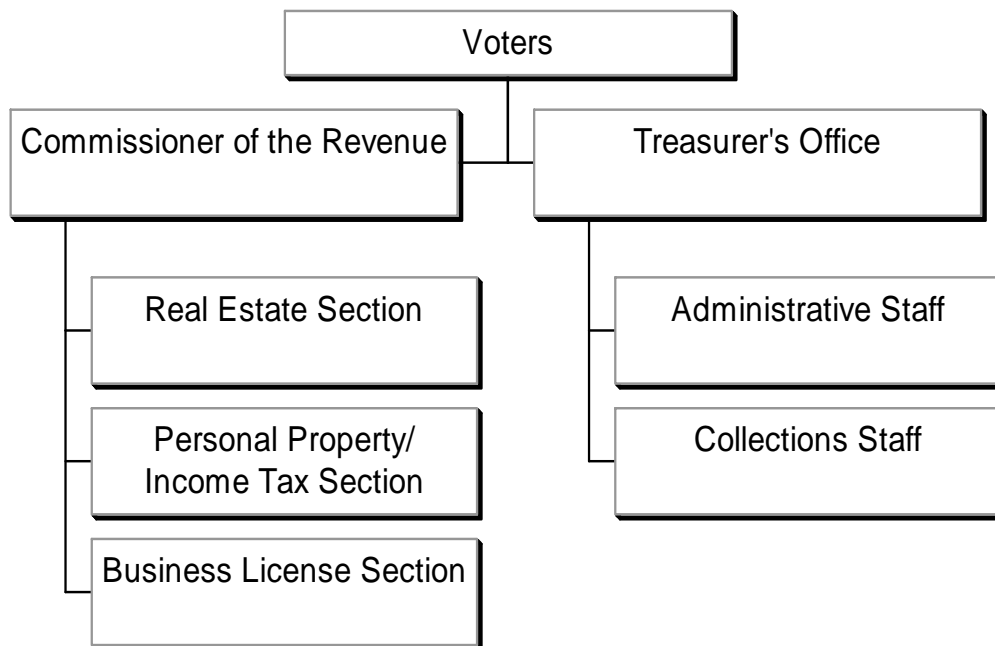


# Commissioner of the Revenue & Treasurer



## Commissioner of the Revenue

The Commissioner of the Revenue is responsible for accurately identifying & assessing all sources of revenue to which the County is entitled by law, which is the basis for the Treasurer's tax bill mailings.

- **Real Estate (RE) Section** - performs technical & legal research; deed transfers; assigns map numbers based on recorded plats; prepares the annual RE tax book; administers the Tax Relief for the Elderly & Disabled program; assesses roll back tax, in accordance with the Land Use Ordinance; prepares the Public Service Corp. book, & all subsequent correction of assessments to both RE & Public Service. Responsible for the annual assessment of Bank Franchise Tax.
- **Personal Property (PP)/Income Tax Section** - compiles information; performs tax assessments; conducts technical & legal research & prepares the annual PP tax book. Prepares all subsequent corrections/proration of assessment (supplemental books & abatements). Maintains vehicle records reported electronically by DMV; prepares the Personal Property/Vehicle License Applications(VL) to be used by the taxpayers to annually report taxable tangible PP & assess the applicable annual VL fee for collection by the Treasurer. Reviews, transmits, corresponds, processes, & reports to TAX locally filed state income tax returns. Verifies/certifies quarterly reports of vehicle Daily Rental Tax, & mobile home Sales Taxes collected by DMV & submitted to locality. Ensures fair & equitable administration of the Personal Property Tax Relief Act (PPTRA), including the requirements enacted in the 2002 General Assembly, (audit of Federal schedules with regard to PPTRA, equipment depreciation and business license).
- **Business License Section** - performs technical & legal research; compiles information; performs audits on the various business taxes; responsible for collection & maintenance of the annual business license renewals; monthly collection of Meals Tax & Transient Occupancy Tax, & the quarterly collection of Short-term Rental Tax. Conducts weekly field visits for discovery & compliance. Auditor tracks legislation that may affect this office or the County.

## Treasurer's Office

The Treasurer's Office is responsible for collecting, depositing, and investing all of the county's local, State, and Federal revenue. The Treasurer's Office also collects and remits revenue to the Commonwealth of Virginia for Estimated State Tax, State Income Tax and other fees.

- **Administration** - responsible for auditing, delinquent collection, investment, preparing and making deposits, abatement refunds, signing county checks, balancing daily cash report, researching accounts, record management, preparing reports, and end of month account reconciliation.
- **Collections** - receives and posts payments, responds to telephone inquiries, and interacts with citizens and other departments. Also provides support for delinquent collections.